

Quarterly Summary of Federal,
State, and Local Tax Revenue

JULY-SEPTEMBER 1987

U.S. Department of Commerce
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Tax collections of Federal, State, and local governments totaled \$944.2 billion during the 12 months ended with September 1987, an increase of 11.4 percent from the amount collected during the 12 months ended September 1986. Federal tax collections were \$538.2 billion, up 14.1 percent during this period. State tax collections totaled \$251.8 billion, up 9.1 percent this period, and local government taxes amounted to \$154.1 billion, an increase of 6.5 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1987 and September 1986.

During the third quarter of calendar 1987, collections of Federal, State, and local taxes amounted to \$232.9 billion. Compared to the corresponding quarter of 1986, this is an increase of \$20.1 billion or 9.4 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-

imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1987 these Federal "taxes" amounted to \$73.4 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1987 and 1986

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1987	1986	
Total	\$944,194	847,443	11.1
Individual income	479,398	425,452	12.7
Corporation net income	105,117	81,793	28.5
Property	121,193	113,324	6.9
Customs, general sales and gross receipts	111,449	105,135	6.0
Motor fuel	28,047	26,492	5.9
Tobacco product sales	9,423	9,318	1.1
Alcoholic beverage sales	9,150	8,932	2.4
All other	80,417	76,997	4.4

Note: Because of rounding, detail may not add to totals.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1983, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1986* and *State Government Finances in 1986*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1985-86*.

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1987 and Prior Periods
 (Millions of dollars)

Period		Level of tax-imposing government			Type of tax							
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS												
1987:												
3D QUARTER	232,931	138,500	94,431	118,661	28,873	26,355	28,472	7,342	2,387	2,170	18,671	
2D QUARTER	267,082	162,470	104,612	147,409	31,094	23,913	29,048	7,033	2,448	2,325	23,812	
1ST QUARTER	217,085	115,891	101,194	104,725	22,503	31,172	27,228	6,696	2,302	2,425	20,034	
1986:												
4TH QUARTER	227,096	121,370	105,726	108,603	22,647	39,753	26,701	6,976	2,286	2,230	17,900	
3D QUARTER	212,872	125,246	87,626	112,712	19,978	25,033	26,538	6,879	2,595	2,211	16,926	
2D QUARTER	223,040	127,058	95,982	112,777	27,230	23,286	26,967	6,958	2,378	2,421	21,023	
1ST QUARTER	200,359	106,444	93,915	98,695	16,047	28,455	26,213	6,455	2,340	2,338	19,816	
1985:												
4TH QUARTER	211,172	113,150	98,022	101,268	18,538	36,550	25,417	6,200	2,005	1,962	19,232	
3D QUARTER	198,874	115,519	83,355	104,094	17,670	23,865	24,332	6,403	2,403	2,425	17,682	
2D QUARTER	217,941	127,049	90,892	110,423	27,149	21,590	24,963	6,478	2,077	2,092	23,169	
1ST QUARTER	194,076	105,080	88,996	94,537	17,316	27,843	24,170	6,283	2,668	2,037	19,222	
1984:												
4TH QUARTER	196,229	106,389	89,840	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383	
3D QUARTER	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164	
2D QUARTER	197,134	112,868	84,266	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365	
1ST QUARTER	175,297	93,351	81,946	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291	
1983:												
4TH QUARTER	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395	
3D QUARTER	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116	
2D QUARTER	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648	
1ST QUARTER	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909	
12 MONTHS ENDING												
SEPTEMBER 1987	944,194	538,231	405,963	479,398	105,117	121,193	111,449	28,047	9,423	9,150	80,417	
JUNE 1987	924,135	524,977	399,158	473,449	96,222	119,871	109,515	27,584	9,631	9,191	78,672	
MARCH 1987	880,093	489,565	390,528	438,817	92,358	119,244	107,434	27,509	9,561	9,287	75,883	
DECEMBER 1986	863,367	480,118	383,249	432,787	85,902	116,527	106,419	27,268	9,599	9,200	75,665	
SEPTEMBER 1986	847,443	471,898	375,545	425,452	81,793	113,324	105,135	26,492	9,318	8,932	76,997	
JUNE 1986	833,445	462,171	371,274	416,834	79,485	112,156	102,929	26,016	9,126	9,146	77,753	
MARCH 1986	828,346	462,162	366,184	414,480	79,404	110,460	100,925	25,536	8,825	8,817	79,899	
DECEMBER 1985	822,063	460,798	361,265	410,322	80,673	109,848	98,882	25,364	9,153	8,516	79,305	
SEPTEMBER 1985	807,120	454,037	353,083	403,150	79,185	106,032	97,176	25,427	9,014	8,680	78,456	
JUNE 1985	795,968	449,281	346,687	395,301	79,786	103,732	95,718	25,061	8,970	8,462	78,938	
MARCH 1985	775,161	435,100	340,061	379,447	79,270	102,355	93,996	24,287	9,129	8,543	78,134	
DECEMBER 1984	754,533	423,371	331,162	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203	
SEPTEMBER 1984	739,369	414,829	324,540	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215	
JUNE 1984	725,916	405,848	320,118	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167	
MARCH 1984	706,197	396,252	309,945	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450	
DECEMBER 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068	
SEPTEMBER 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662	
JUNE 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515	
MARCH 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649	

Note: Because of rounding, detail may not add to totals.

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1987 and Prior Periods
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1987:											
3D QUARTER	138,500	98,570	24,430	4,092	2,926	1,140	1,283	1,339	1,251	1,845	1,624
2D QUARTER	162,470	121,646	24,006	3,747	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4TH QUARTER	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st QUARTER	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4th QUARTER	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER	105,080	76,875	12,949	2,953	2,935	13,1602	1,239	1,170	1,703	1,539	2,115
1984:											
4TH QUARTER	106,389	77,470	13,590	3,079	2,878	13,726	1,297	1,169	3,680	1,546	954
3D QUARTER	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4TH QUARTER	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3D QUARTER	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2D QUARTER	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1ST QUARTER	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
12 MONTHS ENDING											
SEPTEMBER 1987	538,231	392,556	83,927	14,763	11,812	4,577	5,730	5,437	5,126	7,493	6,810
JUNE 1987	524,977	388,313	75,394	14,506	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
JUNE 1984	405,848	292,383	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
DECEMBER 1983	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
SEPTEMBER 1983	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
JUNE 1983	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
MARCH 1983	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1987 and Prior Periods

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax									
		Total	State	Local	Individual income	Corporation net income	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS													
1987:													
3D QUARTER	94,431	59,332	35,099	20,091	4,443	26,355	24,380	4,416	1,247	887	2,292	10,320	
2D QUARTER	104,612	72,146	32,466	25,763	7,088	23,913	25,301	4,141	1,241	882	2,692	13,591	
1ST QUARTER	101,194	62,327	38,866	21,214	4,993	31,172	23,797	3,749	1,118	812	2,500	11,839	
1986:													
4TH QUARTER	105,726	58,031	47,695	19,774	4,666	39,753	23,208	3,929	1,240	839	2,117	10,200	
3D QUARTER	87,626	54,797	32,829	18,385	4,081	25,033	22,703	4,060	1,216	824	2,036	9,288	
2D QUARTER	95,982	64,640	31,342	21,427	6,399	23,286	23,654	3,656	1,212	886	2,515	12,947	
1ST QUARTER	93,915	57,250	36,665	18,736	4,489	28,455	23,107	3,499	1,094	773	2,325	11,437	
1985:													
4TH QUARTER	98,022	54,093	43,929	17,945	3,680	36,550	22,251	3,636	1,188	848	1,927	9,997	
3D QUARTER	83,355	52,209	31,146	17,498	3,751	23,865	21,093	3,653	1,163	816	1,941	9,575	
2D QUARTER	90,892	62,132	28,760	20,446	6,276	21,590	22,058	3,427	1,162	861	2,404	12,668	
1ST QUARTER	88,996	53,802	35,194	17,662	4,367	27,843	21,217	3,348	1,066	798	2,142	10,553	
1984:													
4TH QUARTER	89,840	50,130	39,710	16,626	3,460	32,734	20,632	3,385	1,140	829	1,739	9,295	
3D QUARTER	76,959	48,705	28,254	16,486	3,516	21,565	19,566	3,359	1,126	776	1,750	8,815	
2D QUARTER	84,266	58,123	26,143	18,844	5,943	20,213	20,236	3,187	1,109	832	1,985	11,917	
1ST QUARTER	81,946	49,137	32,809	16,948	3,497	25,831	19,528	3,120	1,037	777	1,967	9,241	
1983:													
4TH QUARTER	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251	
3D QUARTER	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008	
2D QUARTER	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978	
1ST QUARTER	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853	
12 MONTHS ENDING													
SEPTEMBER 1987....	405,963	251,836	154,126	86,842	21,190	121,193	96,686	16,235	4,846	3,420	9,601	45,950	
JUNE 1987.....	399,158	247,301	151,856	85,136	20,828	119,871	95,009	15,879	4,815	3,357	9,345	44,918	
MARCH 1987.....	390,528	239,795	150,732	80,800	20,139	119,244	93,362	15,394	4,786	3,361	9,168	44,274	
DECEMBER 1986	383,249	234,718	148,531	78,322	19,635	116,527	92,672	15,144	4,762	3,322	8,993	43,872	
SEPTEMBER 1986.....	375,545	230,780	144,765	76,493	18,649	113,324	91,715	14,851	4,710	3,331	8,803	43,669	
JUNE 1986.....	371,274	228,192	143,082	75,606	18,319	112,156	90,105	14,444	4,657	3,323	8,708	43,956	
MARCH 1986.....	366,184	225,684	140,500	74,625	18,196	110,460	88,509	14,215	4,607	3,298	8,597	43,677	
DECEMBER 1985	361,265	222,236	139,029	73,551	18,074	109,848	86,619	14,064	4,579	3,323	8,414	42,793	
SEPTEMBER 1985.....	353,083	218,273	134,810	72,232	17,854	106,032	85,000	13,813	4,531	3,304	8,226	42,091	
JUNE 1985.....	346,687	214,769	131,918	71,220	17,619	103,732	83,473	13,519	4,494	3,264	8,035	41,331	
MARCH 1985.....	340,061	210,760	129,301	69,618	17,286	102,355	81,651	13,279	4,441	3,235	7,616	40,580	
DECEMBER 1984	331,162	204,246	126,916	67,290	16,416	100,343	79,962	13,051	4,294	3,097	7,441	39,268	
SEPTEMBER 1984.....	324,540	199,764	124,776	66,101	16,225	98,984	77,683	12,747	4,276	3,067	7,233	38,224	
JUNE 1984.....	318,298	194,556	123,742	64,342	15,597	98,251	75,801	12,555	4,243	3,013	7,079	37,417	
MARCH 1984.....	309,844	188,001	121,843	62,669	14,263	96,636	73,192	12,214	4,268	3,034	7,090	36,478	
DECEMBER 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090	
SEPTEMBER 1983.....	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835	
JUNE 1983.....	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580	
MARCH 1983.....	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957	

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1984-85. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitation."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1987 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1987	1986	Percent change			1987	1986	Percent change
ALABAMA									
JEFFERSON COUNTY	671,197	148.5	140.7	5.6	COOK COUNTY	5,253,190	3635.6	3399.8	6.9
MOBILE COUNTY	364,379	(NA)	54.2	(NA)	DU PAGE COUNTY	658,177	573.1	544.9	5.2
ARIZONA									
MARICOPA COUNTY.....	1,508,030	953.0	819.3	16.3	KANE COUNTY	278,405	157.9	146.1	8.1
PIMA COUNTY	531,263	327.5	287.9	13.8	LAKE COUNTY	440,372	364.2	333.8	9.1
ARKANSAS									
PULASKI COUNTY.....	340,613	103.8	98.2	5.7	ST CLAIR COUNTY	265,469	63.1	68.5	-7.8
CALIFORNIA									
ALAMEDA COUNTY	1,105,379	(NA)	339.3	(NA)	WILL COUNTY	324,460	(NA)	180.1	(NA)
CONTRA COSTA COUNTY	657,252	471.2	323.3	45.7	INDIANA				
FRESNO COUNTY	515,013	226.1	210.3	7.5	ALLEN COUNTY	294,335	131.5	121.1	8.5
KERN COUNTY	403,089	346.6	325.7	6.4	LAKE COUNTY	522,965	(NA)	475.6	(NA)
LOS ANGELES COUNTY.....	7,477,657	3692.3	3129.3	18.0	MARION COUNTY	765,233	(NA)	(NA)	(NA)
MONTEREY COUNTY	290,444	(NA)	(NA)	(NA)	IOWA				
ORANGE COUNTY.....	1,931,570	(NA)	1110.0	(NA)	POLK COUNTY	303,170	212.0	198.2	7.0
RIVERSIDE COUNTY	663,923	453.7	394.9	14.9	KANSAS				
SACRAMENTO COUNTY.....	783,381	306.1	308.2	-.7	SEDWICK COUNTY.....	366,531	297.7	220.9	34.8
SAN BERNARDINO COUNTY...	893,157	458.1	393.0	16.6	KENTUCKY				
SAN DIEGO COUNTY	1,861,846	(NA)	(NA)	(NA)	JEFFERSON COUNTY	684,793	198.8	185.8	7.0
SAN FRANCISCO COUNTY....	678,974	413.7	391.1	5.8	LOUISIANA				
SAN JOAQUIN COUNTY.....	347,342	163.3	142.2	14.8	EAST BATON ROUGE PARISH	366,164	85.5	63.2	35.1
SAN MATEO COUNTY	588,164	285.6	358.1	-20.3	JEFFERSON PARISH	454,592	109.5	101.4	8.0
SANTA BARBARA COUNTY ..	298,660	166.3	154.9	7.3	ORLEANS PARISH	557,482	144.7	131.9	9.7
SANTA CLARA COUNTY	1,295,071	898.6	830.9	8.1	MARYLAND				
VENTURA COUNTY.....	529,899	(NA)	(NA)	(NA)	ANNE ARUNDEL COUNTY	370,775	202.3	181.3	11.6
COLORADO					BALTIMORE CITY	786,775	312.1	277.0	12.7
DENVER COUNTY	491,396	304.1	282.1	7.8	BALTIMORE COUNTY	655,615	382.2	330.0	15.8
EL PASO COUNTY.....	309,424	177.9	157.6	12.9	MONTGOMERY COUNTY	579,053	(NA)	513.7	(NA)
JEFFERSON COUNTY	371,741	236.6	215.9	9.6	PRINCE GEORGES COUNTY	665,071	306.2	307.5	-.4
CONNECTICUT									
FAIRFIELD COUNTY	807,143	920.2	828.8	11.0	MASSACHUSETTS				
HARTFORD COUNTY	807,766	749.6	682.0	9.9	BRISTOL COUNTY	474,641	216.1	193.8	11.5
NEW HAVEN COUNTY	761,337	607.0	557.7	8.8	ESSEX COUNTY	633,632	402.0	371.8	8.1
DELAWARE					HAMPDEN COUNTY	443,018	(NA)	176.6	(NA)
NEW CASTLE COUNTY.....	398,115	128.7	135.3	-4.9	MIDDLESEX COUNTY	1,367,034	(NA)	977.3	(NA)
DIST. OF COLUMBIA					NORFOLK COUNTY	606,587	415.8	384.0	8.3
WASHINGTON, DC	637,651	454.6	508.0	-10.5	PLYMOUTH COUNTY	405,437	225.2	206.0	9.4
FLORIDA					SUFFOLK COUNTY	650,142	(NA)	453.4	(NA)
BROWARD COUNTY	1,014,043	689.1	594.2	16.0	WORCESTER COUNTY	646,352	281.7	266.9	5.5
DADE COUNTY	1,625,979	(NA)	1059.0	(NA)	MICHIGAN				
DUVAL COUNTY	570,981	224.8	202.8	10.8	GENESEE COUNTY	450,449	284.8	295.7	-3.7
HILLSBOROUGH COUNTY ..	646,960	154.8	(NA)	(NA)	INGHAM COUNTY	272,437	163.0	160.0	1.9
ORANGE COUNTY.....	471,660	304.1	271.2	12.1	KENT COUNTY	444,506	286.7	260.5	10.1
PALM BEACH COUNTY ..	573,125	612.1	520.2	17.7	MACOMB COUNTY	694,600	550.8	518.7	6.2
PINELLAS COUNTY	728,409	459.8	324.7	41.6	OAKLAND COUNTY	1,011,793	1064.2	916.8	16.1
POLK COUNTY	321,652	112.4	102.0	10.2	WASHTENAW COUNTY	264,748	243.6	229.6	6.1
GEORGIA					WAYNE COUNTY	2,337,240	1274.4	1270.1	.3
DE KALB COUNTY	483,024	313.6	260.5	20.4	MINNESOTA				
FULTON COUNTY	589,904	520.3	450.5	15.5	HENNEPIN COUNTY	941,411	910.7	845.2	7.8
HAWAII					RAMSEY COUNTY	459,784	342.7	322.5	6.3
HONOLULU COUNTY	762,874	255.1	250.5	1.8	MISSOURI				
					JACKSON COUNTY	629,180	(NA)	266.1	(NA)
					ST LOUIS CITY	974,815	127.6	107.9	18.2
					ST LOUIS COUNTY	453,085	541.8	441.1	22.8

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1987
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1987	1986	Percent change			1987	1986	Percent change
NEBRASKA									
DOUGLAS COUNTY	397,884	264.9	250.1	5.9	PENNSYLVANIA				
NEVADA									
CLARK COUNTY	461,816	(NA)	126.9	(NA)	ALLEGHENY COUNTY.....	1,450,085	677.7	647.8	4.6
NEW JERSEY									
BERGEN COUNTY	845,385	888.2	792.4	12.1	BERKS COUNTY.....	312,509	96.2	90.2	6.6
BURLINGTON COUNTY.....	362,542	231.9	208.2	11.4	BUCKS COUNTY.....	479,211	312.7	279.4	11.9
CAMDEN COUNTY	471,650	327.0	307.2	6.5	CHESTER COUNTY.....	316,660	91.3	91.4	-.1
ESSEX COUNTY	850,451	672.4	630.4	6.7	DELAWARE COUNTY	555,007	225.0	208.0	8.2
HUDSON COUNTY	556,972	388.1	345.4	12.4	ERIE COUNTY.....	279,780	127.9	109.6	16.6
MERCER COUNTY	307,863	255.8	239.3	6.9	LANCASTER COUNTY.....	362,346	65.6	63.2	3.8
MIDDLESEX COUNTY	595,893	533.9	503.6	6.0	LEHIGH COUNTY.....	273,582	132.3	108.7	21.7
MONMOUTH COUNTY	503,173	493.6	427.4	15.5	LUZERNE COUNTY.....	343,079	75.0	72.3	3.7
MORRIS COUNTY	407,630	432.1	412.4	4.8	MONTGOMERY COUNTY.....	643,621	330.6	345.3	-4.3
OCEAN COUNTY	346,038	336.0	296.4	13.4	PHILADELPHIA COUNTY.....	1,688,210	525.8	502.2	4.7
PASSAIC COUNTY	447,585	311.7	285.4	9.2	WESTMORELAND COUNTY	392,294	141.4	127.4	11.0
UNION COUNTY	504,094	423.0	426.8	-.9	YORK COUNTY.....	312,963	101.2	98.1	3.2
NEW MEXICO									
BERNALILLO COUNTY.....	419,700	(NA)	107.8	(NA)	RHODE ISLAND				
NEW YORK									
ALBANY COUNTY	285,909	154.4	144.0	7.2	PROVIDENCE COUNTY	571,349	375.2	356.8	5.2
ERIE COUNTY	1,015,472	665.4	680.9	-2.3	SOUTH CAROLINA				
MONROE COUNTY	702,238	504.8	438.0	15.3	CHARLESTON COUNTY	277,308	122.6	98.9	23.9
NASSAU COUNTY	1,321,582	1704.7	1550.6	9.9	GREENVILLE COUNTY.....	287,913	(NA)	99.8	(NA)
NEW YORK CITY	7,071,030	5169.9	4862.7	6.3	RICHLAND COUNTY	267,823	(NA)	(NA)	(NA)
ONEIDA COUNTY	253,466	144.8	118.8	21.9	TENNESSEE				
ONONDAGA COUNTY	463,324	(NA)	373.3	(NA)	DAVIDSON COUNTY.....	477,811	182.9	168.1	8.8
SUFFOLK COUNTY	1,284,231	1861.6	1638.8	13.6	HAMILTON COUNTY.....	287,740	254.5	253.5	.4
WESTCHESTER COUNTY	866,599	1172.2	1056.0	11.0	KNOX COUNTY.....	319,694	80.4	97.4	-17.5
NORTH CAROLINA									
GUILFORD COUNTY	317,154	155.9	132.1	18.0	SHELBY COUNTY	777,113	279.0	274.5	1.6
MECKLENBURG COUNTY	404,270	256.2	217.4	17.9	TEXAS				
WAKE COUNTY	300,833	173.3	143.8	20.5	BEXAR COUNTY	988,800	324.1	280.9	15.4
OHIO									
CUYAHOGA COUNTY	1,498,295	869.3	818.4	6.2	DALLAS COUNTY	1,556,549	1441.5	1148.5	25.5
FRANKLIN COUNTY	869,109	542.9	467.4	16.2	EL PASO COUNTY	479,899	121.1	126.1	-4.0
HAMILTON COUNTY	873,136	437.3	411.1	6.4	HARRIS COUNTY	2,409,544	1836.2	1953.1	-6.0
LORAIN COUNTY	274,909	108.8	106.6	2.1	TARRANT COUNTY	860,880	(NA)	264.3	(NA)
LUCAS COUNTY	471,741	233.3	219.0	6.5	TRAVIS COUNTY	419,335	364.7	308.4	18.3
MAHONING COUNTY	289,487	87.3	83.3	4.8	UTAH				
MONTGOMERY COUNTY	571,697	(NA)	(NA)	(NA)	SALT LAKE COUNTY	619,066	(NA)	300.9	(NA)
STARK COUNTY	378,823	(NA)	120.4	(NA)	VIRGINIA				
SUMMIT COUNTY	524,472	(NA)	233.3	(NA)	FAIRFAX COUNTY	596,901	639.4	570.7	12.0
OKLAHOMA									
OKLAHOMA COUNTY	568,933	185.9	183.8	1.2	NORFOLK CITY	266,979	85.8	81.8	4.9
TULSA COUN TY	470,593	(NA)	174.6	(NA)	WASHINGTON				
OREGON									
MULTNOMAH COUNTY	562,640	(NA)	(NA)	(NA)	KING COUNTY	1,269,749	740.6	646.1	14.6
					PIERCE COUNTY	485,643	201.1	181.9	10.5
					SNOHOMISH COUNTY	337,016	151.9	132.9	14.3
					SPOKANE COUNTY	341,835	116.4	108.3	7.4
					WISCONSIN				
					DANE COUNTY	323,545	290.6	261.9	10.9
					MILWAUKEE COUNTY	964,988	743.5	659.4	12.8
					WAUKESHA COUNTY	280,326	240.2	212.1	13.2

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: September 1987 and Prior Periods

States	Total tax collections ¹				General sales and gross receipts				
	3rd quarter 1987 (thousand dollars)	12-month periods			3rd quarter 1987 (thousand dollars)	12-month periods			
		Year ended Sept. 1987 (thousand dollars)	Percent change from—			Year ended Sept. 1987 (thousand dollars)	Percent change from—		
			Year ended June 1987	Year ended Sept. 1986			Year end June 1987	Year ended Sept. 1986	
UNITED STATES, TOTAL ² ..	59,331,684	251,836,053	1.8	9.6	20,006,399	80,108,438	1.5	5.3	
ALABAMA	794,856	3,355,981	1.5	10.7	227,494	883,763	1.8	5.4	
ALASKA	284,774	1,184,556	10.1	-26.0	(X)	(X)	(X)	(X)	
ARIZONA	835,901	3,508,032	1.9	6.6	417,582	1,601,081	3.5	6.2	
ARKANSAS	493,499	1,926,396	2.1	6.1	197,631	728,604	1.6	4.3	
CALIFORNIA.....	7,934,432	36,244,675	1.5	15.3	2,063,434	10,647,250	-2.3	2.2	
COLORADO	647,139	2,524,168	.4	7.5	188,322	715,556	-.2	-2.7	
CONNECTICUT	837,537	4,281,753	1.1	10.1	494,246	1,870,082	2.6	11.0	
DELAWARE	225,764	1,095,376	2.0	21.2	(X)	(X)	(X)	(X)	
FLORIDA	2,464,477	10,171,586	3.1	6.6	1,465,201	5,668,727	3.5	5.4	
GEORGIA	1,381,769	5,390,394	2.2	8.1	472,331	1,791,346	2.3	6.6	
HAWAII.....	548,713	1,846,360	8.8	20.9	219,312	838,563	2.6	9.2	
IDAHO	203,283	829,285	1.0	7.7	81,546	299,778	.6	12.5	
ILLINOIS	2,564,000	10,601,806	1.2	7.8	871,162	3,366,451	.8	-.9	
INDIANA	1,248,697	4,784,904	1.3	4.8	597,704	2,213,955	1.5	2.8	
IOWA.....	647,997	2,727,576	2.4	11.3	217,984	841,018	1.9	8.2	
KANSAS	528,750	2,135,986	2.4	10.5	195,649	751,356	3.4	27.3	
KENTUCKY.....	807,142	3,551,343	.9	9.7	223,000	892,002	.0	1.5	
LOUISIANA.....	763,992	3,395,709	-.1	-4.7	276,864	1,069,951	-.6	-5.2	
MAINE	355,659	1,346,537	4.4	18.4	136,948	459,815	4.6	16.3	
MARYLAND	1,076,424	5,330,961	2.4	12.8	204,200	1,301,093	-.1	7.1	
MASSACHUSETTS.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
MICHIGAN	2,569,128	9,866,397	.1	4.6	767,796	2,828,516	.6	2.6	
MINNESOTA	1,422,354	5,390,888	2.2	7.8	362,959	1,468,468	2.6	6.7	
MISSISSIPPI	523,149	1,984,288	.7	3.2	260,115	1,015,700	-.1	-1.6	
MISSOURI	1,004,647	4,015,977	1.8	9.3	433,004	1,639,078	.9	4.7	
MONTANA	121,765	588,773	-1.1	-4.9	(X)	(X)	(X)	(X)	
NEBRASKA.....	319,175	1,241,176	3.1	8.6	112,071	413,570	5.9	16.8	
NEVADA	239,404	1,031,384	-.1	-2.2	100,757	484,907	-4.8	-6.7	
NEW HAMPSHIRE	100,596	530,107	-3.8	4.	(X)	(X)	(X)	(X)	
NEW JERSEY	2,385,923	9,679,978	2.1	13.7	808,794	2,994,690	2.8	11.2	
NEW MEXICO	422,804	1,653,435	3.1	9.8	186,743	714,763	2.2	11.1	
NEW YORK	6,118,474	26,497,278	2.4	15.2	1,409,511	5,321,891	2.7	8.3	
NORTH CAROLINA	1,615,785	6,376,734	2.4	11.7	389,078	1,486,607	2.1	6.4	
NORTH DAKOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
OHIO	2,089,742	9,555,721	1.9	8.1	822,982	3,044,091	2.5	7.2	
OKLAHOMA	754,807	2,731,563	3.2	-4.7	191,895	646,494	5.4	-.5	
OREGON	594,499	2,337,254	4.6	20.7	(X)	(X)	(X)	(X)	
PENNSYLVANIA	2,514,368	11,482,188	.9	5.7	970,179	3,641,131	2.0	8.9	
RHODE ISLAND	233,258	1,077,595	2.6	14.5	95,511	364,621	3.6	12.7	
SOUTH CAROLINA	915,232	3,485,307	2.7	15.6	365,212	1,426,144	4.9	26.6	
SOUTH DAKOTA	101,708	415,296	-.5	2.4	53,098	205,645	.1	2.8	
TENNESSEE	971,258	3,665,771	1.8	9.4	546,771	2,033,594	2.0	7.0	
TEXAS	2,823,088	11,457,552	3.2	1.7	1,296,107	4,685,052	5.8	6.1	
UTAH	323,753	1,400,458	-.2	-13.9	106,833	538,925	-5.2	-27.5	
VERMONT	143,160	585,522	3.5	15.5	29,888	114,691	4.8	13.5	
VIRGINIA	1,417,240	5,695,388	3.1	15.5	298,272	1,128,435	2.3	8.3	
WASHINGTON	1,316,145	5,660,533	.6	6.3	864,221	3,313,922	.9	4.1	
WEST VIRGINIA	421,375	1,850,296	-1.7	3.3	166,110	765,451	-3.5	-4.2	
WISCONSIN	1,077,313	5,810,891	(NA)	(NA)	284,917	1,672,113	1.2	8.0	
WYOMING	180,682	587,952	-5.1	-18.0	37,465	145,652	-3.4	-17.5	
EXHIBIT: DIST. OF COLUMBIA	682,495	1,906,199	4.2	9.6	116,370	405,055	4.4	5.9	

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1987 and Prior Periods—Con.

States	Motor fuel sales				Tobacco product sales			
	3rd quarter 1987 (thousand dollars)	12-month periods			3rd quarter 1987 (thousand dollars)	12-month periods		
		Year ended Sept. 1987 (thousand dollars)	Percent change from—			Year ended Sept. 1987 (thousand dollars)	Year ended June 1987	Percent change from—
UNITED STATES, TOTAL . . .	4,335,688	15,928,631	2.2	8.9	1,196,772	4,647,343	.7	2.8
ALABAMA	68,630	262,744	.8	6.8	18,224	71,351	-.7	-1.0
ALASKA	8,766	30,931	-3.7	-10.9	2,424	9,408	-4.7	1.4
ARIZONA	77,163	309,716	.1	11.5	13,201	51,661	.9	2.6
ARKANSAS	55,193	205,759	.8	3.3	16,402	63,264	.3	-.1
CALIFORNIA	327,790	1,262,574	1.2	5.1	65,121	255,152	-4.9	-4.0
COLORADO	85,862	303,015	4.2	43.5	16,454	65,030	.2	30.5
CONNECTICUT	78,122	270,642	3.7	9.0	23,211	94,957	.6	8.4
DELAWARE	14,055	46,199	11.8	9.3	2,730	12,504	.2	1.2
FLORIDA	208,152	748,029	3.9	-.8	81,002	339,881	2.8	18.2
GEORGIA	104,666	391,741	1.6	-.2	15,263	90,371	-.8	-.4
HAWAII	13,391	49,445	2.8	7.2	4,381	17,780	-6.7	-16.2
IDAHO	22,719	82,288	.1	5.4	4,409	13,671	14.4	37.8
ILLINOIS	180,708	694,057	-6.3	3.8	61,252	247,643	-1.5	13.9
INDIANA	118,896	385,804	-2.9	1.6	30,804	86,374	14.0	13.8
IOWA	65,150	250,812	-.5	4.2	18,919	76,345	-1.5	1.5
KANSAS	43,550	159,448	1.7	4.7	15,822	61,177	-.8	-4.1
KENTUCKY	83,100	310,034	5.3	48.1	3,800	16,519	-3.5	-9.4
LOUISIANA	95,743	369,601	5.1	.3	16,128	76,603	-4.5	-6.8
MAINE	28,830	99,758	2.6	7.9	11,034	39,793	.4	-2.2
MARYLAND	75,881	321,918	-2.0	3.0	13,026	66,693	1.0	1.7
MASSACHUSETTS	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	183,531	717,796	.7	11.1	62,883	253,828	2.1	9.9
MINNESOTA	106,787	366,645	3.0	7.3	26,078	101,705	-1.0	-16.7
MISSISSIPPI	69,547	164,589	8.5	6.5	13,815	55,281	.0	2.1
MISSOURI	79,456	242,291	12.6	13.2	22,260	83,349	.4	1.3
MONTANA	29,620	90,925	6.4	13.0	3,034	12,402	-1.7	-2.7
NEBRASKA	44,236	162,220	.5	4.9	9,098	36,206	.9	12.1
NEVADA	45,967	101,267	32.7	27.1	8,090	28,490	10.7	9.7
NEW HAMPSHIRE	12,309	77,340	-7.5	9.1	6,204	29,032	-8.3	-11.4
NEW JERSEY	85,227	347,428	1.1	1.9	58,472	214,772	1.8	1.3
NEW MEXICO	32,801	128,293	-.2	-7.9	5,203	19,250	3.4	29.4
NEW YORK	132,652	498,088	1.1	.8	103,881	401,518	-.9	-2.7
NORTH CAROLINA	153,853	561,137	3.5	24.3	4,158	16,232	.5	-.7
NORTH DAKOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OHIO	215,391	671,459	4.6	-1.1	58,797	193,063	6.4	6.5
OKLAHOMA	80,197	232,124	13.3	11.7	21,419	76,909	3.2	2.3
OREGON	42,224	153,966	2.4	13.2	20,571	77,315	-.6	-2.6
PENNSYLVANIA	180,924	667,945	2.6	4.5	60,003	230,250	.1	-1.1
RHODE ISLAND	14,576	54,147	2.8	10.8	8,055	30,457	2.4	4.2
SOUTH CAROLINA	70,103	264,665	2.0	4.6	7,474	30,145	-.5	.5
SOUTH DAKOTA	17,273	56,871	.2	-1.9	3,709	14,637	-1.6	-2.7
TENNESSEE	130,655	489,663	.1	21.7	20,546	81,769	.0	1.4
TEXAS	377,026	1,306,233	9.7	26.4	102,489	373,243	2.0	-2.4
UTAH	31,685	114,552	-10.7	-12.8	4,787	20,228	7.9	50.3
VERMONT	10,112	39,756	-1.1	.3	3,384	12,245	3.0	2.1
VIRGINIA	96,841	449,026	2.4	36.4	4,469	17,287	.7	.4
WASHINGTON	115,589	436,730	-2.7	2.7	30,605	128,766	-.5	12.1
WEST VIRGINIA	43,000	164,231	-2.3	3.7	9,024	34,081	-1.4	-3.8
WISCONSIN	82,875	424,689	1.5	17.6	37,881	132,918	3.0	4.6
WYOMING	7,664	34,662	.2	-2.1	976	4,055	-5.8	-10.7
EXHIBIT: DIST. OF COLUMBIA	7,973	25,626	2.4	6.3	3,562	10,228	11.2	11.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1987 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3rd quarter 1987 (thousand dollars)	12-month periods			3rd quarter 1987 (thousand dollars)	12-month periods		
		Year ended Sept. 1987 (thousand dollars)	Percent change from—			Year ended Sept. 1987 (thousand dollars)	Percent change from—	
			Year ended June 1987	Year ended Sept. 1986			Year ended June 1987	Year ended Sept. 1986
UNITED STATES, TOTAL ...	821,600	3,161,593	2.0	2.7	18,175,314	78,652,872	1.9	16.7
ALABAMA	24,177	97,041	-.4	.8	250,000	1,020,873	(NA)	(NA)
ALASKA	3,566	12,413	-1.3	-7.0	169	569	3.5	-17.3
ARIZONA	9,926	41,254	1.1	-.3	165,793	771,794	(NA)	(NA)
ARKANSAS	6,230	24,164	-.3	2.5	137,963	558,180	4.3	10.7
CALIFORNIA.....	31,509	130,209	-.8	-.8	3,124,893	14,179,247	2.2	22.2
COLORADO	5,519	22,758	-1.8	-2.0	281,000	1,055,336	1.7	9.6
CONNECTICUT	8,941	32,928	.0	-.1	4,098	450,395	-.7	46.4
DELAWARE	1,314	5,196	-1.0	4.3	97,384	518,093	1.4	31.9
FLORIDA	104,759	450,098	1.0	3.3	(X)	(X)	(X)	(X)
GEORGIA	32,577	117,315	.6	3.7	590,161	2,207,658	2.7	11.2
HAWAII	104,686	133,126	(X)	(X)	138,773	553,582	1.9	17.7
IDAHO	2,505	10,026	-.5	8.7	58,198	261,702	-1.4	.0
ILLINOIS	15,382	64,816	-3.7	-6.5	609,535	3,063,540	-1.0	12.7
INDIANA	11,999	44,633	3.8	1.3	372,198	1,499,176	3.0	10.9
IOWA	3,680	12,765	-.4	-16.7	232,746	996,414	4.3	16.7
KANSAS	11,597	45,429	.0	1.7	172,542	655,360	3.3	12.7
KENTUCKY	12,900	48,885	-.5	.3	221,300	928,000	.8	13.5
LOUISIANA	12,512	50,795	-2.6	-7.7	84,247	456,336	-8.0	-1.7
MAINE	9,579	33,517	.1	8.5	112,403	444,319	4.7	28.0
MARYLAND	4,768	28,629	-1.5	1.8	488,665	2,255,378	3.4	15.0
MASSACHUSETTS.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MICHIGAN	24,585	106,323	-.8	19.8	930,098	3,208,459	.1	-1.5
MINNESOTA	10,628	48,143	-3.6	-3.6	645,228	2,160,361	3.2	10.6
MISSISSIPPI	8,559	32,325	-3.1	-6.8	85,927	308,810	1.9	16.8
MISSOURI	6,083	24,780	-1.2	1.5	306,856	1,264,974	1.4	11.1
MONTANA	2,898	13,531	-1.9	-4.9	42,620	197,822	1.6	14.8
NEBRASKA	4,040	15,360	-.5	1.2	94,377	367,830	2.2	3.7
NEVADA	3,342	13,142	-1.0	-6.9	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2,445	10,247	-9.1	-7.1	8	4,104	(NA)	(NA)
NEW JERSEY	13,086	56,144	-3.0	-3.8	560,447	2,665,582	2.2	26.4
NEW MEXICO	4,665	17,510	.0	-2.5	59,675	256,805	5.8	130.6
NEW YORK	37,234	153,401	-4.0	-2.8	3,051,345	13,886,713	2.6	19.4
NORTH CAROLINA	35,011	131,816	-.2	1.5	699,983	2,659,774	3.7	19.2
NORTH DAKOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
OHIO	17,848	69,354	-.1	-.4	795,829	3,278,253	1.9	17.1
OKLAHOMA	14,142	51,904	-.8	-1.9	181,864	684,935	.9	.1
OREGON	2,863	10,843	-3.3	-1.4	343,320	1,503,273	2.9	26.3
PENNSYLVANIA	32,055	138,297	.4	1.1	616,681	2,763,263	.5	3.8
RHODE ISLAND	1,417	7,142	-7.1	-2.4	89,250	373,203	3.9	28.1
SOUTH CAROLINA	16,953	103,540	-2.9	-.5	310,531	1,034,619	2.5	11.1
SOUTH DAKOTA	2,311	7,585	9.6	-3.2	(X)	(X)	(X)	(X)
TENNESSEE	15,229	61,407	.0	1.4	2,914	68,218	.1	1.2
TEXAS	80,390	322,354	-2.1	-7.3	(X)	(X)	(X)	(X)
UTAH	1,383	6,582	(NA)	(NA)	144,424	555,335	5.7	8.2
VERMONT	3,824	14,838	.1	-.1	47,842	204,362	3.7	25.8
VIRGINIA	12,357	94,824	-.5	-2.0	650,356	2,521,571	3.1	13.7
WASHINGTON	17,828	102,427	-7.6	.0	(X)	(X)	(X)	(X)
WEST VIRGINIA	1,887	10,802	.8	61.3	89,327	457,191	-4.6	6.7
WISCONSIN	8,566	39,895	-10.5	-1.4	434,344	2,260,239	(NA)	(NA)
WYOMING	245	1,139	-11.4	-20.3	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA	1,468	6,353	-16.8	-19.6	137,034	504,440	4.2	12.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1987 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license				
	3rd quarter 1987 (thousand dollars)	12-month periods			3rd quarter 1987 (thousand dollars)	12-month periods			
		Year ended Sept. 1987 (thousand dollars)	Percent change from—			Year ended Sept. 1987 (thousand dollars)	Percent change from—		
			Year ended June 1987	Year ended Sept. 1986			Year ended June 1987	Year ended Sept. 1986	
UNITED STATES, TOTAL ...	4,442,826	21,190,077	1.7	13.6	2,151,467	9,059,159	2.891		
ALABAMA	35,398	161,835	-.9	3.2	20,279	84,098	1.4	-22.9	
ALASKA	44,840	163,043	15.6	39.2	2,071	17,572	2.2	-6.1	
ARIZONA	21,865	157,472	-11.9	-11.1	42,309	188,906	1.3	6.6	
ARKANSAS	25,097	117,512	1.6	7.2	27,186	75,464	-1.6	-1.0	
CALIFORNIA.....	1,158,078	4,993,027	4.9	29.5	256,420	1,038,590	12.4	47.9	
COLORADO	14,000	107,861	-9.2	-4.4	18,245	71,854	-.9	1.1	
CONNECTICUT	85,548	651,005	-.3	-.4	33,108	140,735	1.4	17.4	
DELAWARE	17,006	117,921	-1.7	12.7	12,494	45,376	1.2	5.8	
FLORIDA	109,509	594,972	9.1	2.8	89,095	424,195	.3	4.9	
GEORGIA	98,463	456,168	.2	5.6	10,648	85,816	.2	2.6	
HAWAII.....	19,594	78,069	1.7	59.9	4,317	17,833	1.3	5.7	
IDAHO	12,192	52,501	13.2	20.1	8,876	29,579	1.2	-12.7	
ILLINOIS	168,246	1,018,550	2.8	19.8	203,920	619,372	.8	2.7	
INDIANA	35,985	216,252	-8.3	4.8	22,431	99,253	-4.6	-28.2	
IOWA.....	31,245	156,774	4.8	13.6	47,087	188,260	.3	8.1	
KANSAS	23,040	133,922	-2.3	-13.9	16,869	80,992	1.1	2.1	
KENTUCKY.....	60,200	276,525	3.4	16.4	19,400	146,246	(NA)	(NA)	
LOUISIANA.....	45,304	196,642	2.4	-21.0	12,539	67,856	-1.9	8.7	
MAINE.....	11,232	65,008	-4.9	15.0	10,833	54,509	2.4	8.3	
MARYLAND	59,766	275,986	2.0	9.2	26,195	111,072	18.7	2.9	
MASSACHUSETTS.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
MICHIGAN	349,561	1,724,692	-1.2	13.4	77,814	353,714	.6	8.0	
MINNESOTA	96,309	418,855	.6	14.4	60,759	275,135	1.2	3.2	
MISSISSIPPI	20,937	120,573	-5.1	12.2	13,291	64,111	5.1	11.9	
MISSOURI.....	45,062	241,217	2.5	38.0	50,099	201,483	2.3	4.8	
MONTANA.....	4,975	33,176	-4.0	-41.9	6,057	32,192	-.7	-4.5	
NEBRASKA.....	18,803	72,194	7.1	30.1	10,274	54,417	1.7	4.3	
NEVADA.....	(X)	(X)	(X)	(X)	10,642	50,642	3.1	3.3	
NEW HAMPSHIRE	24,867	157,018	-.4	37.5	7,689	45,860	13.8	.7	
NEW JERSEY	236,262	1,109,753	2.0	15.4	93,915	354,955	1.4	6.5	
NEW MEXICO	12,857	86,941	-12.3	.7	21,732	53,353	34.0	46.1	
NEW YORK.....	498,400	2,197,824	.5	12.9	109,000	496,813	-.1	9.5	
NORTH CAROLINA	132,927	585,967	3.4	11.1	49,571	242,383	2.0	7.6	
NORTH DAKOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
OHIO	13,519	477,298	.6	6.0	87,334	359,390	.5	2.9	
OKLAHOMA.....	13,484	77,248	-7.7	-23.0	55,412	232,609	3.2	-12.7	
OREGON	46,111	145,599	6.8	-7.6	48,404	186,139	1.7	7.5	
PENNSYLVANIA	185,940	1,001,247	-1.5	1.5	114,775	451,707	1.2	.8	
RHODE ISLAND	11,221	87,778	.1	4.7	4,894	27,489	.2	3.1	
SOUTH CAROLINA	40,266	188,198	-1.2	1.3	9,410	66,620	.8	-17.0	
SOUTH DAKOTA	1,601	20,294	-16.2	-12.3	6,117	35,130	.5	23.2	
TENNESSEE	77,780	308,349	3.2	14.2	28,539	147,419	3.2	4.2	
TEXAS.....	(X)	(X)	(X)	(X)	192,865	752,891	2.3	7.6	
UTAH.....	14,080	67,810	15.3	3.6	4,348	22,141	-7.1	-38.4	
VERMONT	9,839	40,926	6.5	32.3	6,400	27,800	1.7	-9.7	
VIRGINIA.....	70,643	322,961	.7	13.1	68,146	317,981	6.2	48.7	
WASHINGTON.....	(X)	(X)	(X)	(X)	38,800	158,224	2.9	8.1	
WEST VIRGINIA	33,095	112,061	19.2	31.9	17,982	67,818	-2.0	2.4	
WISCONSIN	111,429	475,281	1.0	14.4	32,725	164,752	1.1	17.9	
WYOMING	(X)	(X)	(X)	(X)	6,451	28,993	.3	-3.2	
EXHIBIT: DIST. OF COLUMBIA	50,544	166,574	6.9	10.4	4,368	16,952	-.7	-2.0	

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

FLORIDA

Tobacco product sales tax. Tax rate increased from 21 to 24 cents effective July 1, 1986.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

IDAHO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1986.

Tobacco product sales tax. Tax rate increased effective March 1, 1987.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

INDIANA

Tobacco product sales tax. Tax rate increased from 10.5 to 15.5 cents.

KANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1986.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 11 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 7 percent effective July 16, 1986.

Corporate income tax. Bank franchise tax increased effective January 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MISSISSIPPI

Corporation net income tax. Basis of tax adjusted for the 1986 tax period.

NEBRASKA

Corporate income tax. Bank franchise tax increase enacted January 1, 1986.

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 18.2 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEVADA

Motor fuel sales tax. Tax rate increased 13 to 16 cents per gallon effective July 1, 1987.

NEW HAMPSHIRE

Corporate income tax. Tax rate increased effective June 30, 1987.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.75 to 4.75 percent effective July 1, 1986.

Motor vehicle and operators' license tax. Rate increased from 2.25 to 3 percent effective May 1987.

Individual income tax. Tax rate increased effective January 1, 1986. Motor vehicle and operators' license tax.

Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 12 to 15.5 cents per gallon effective July 15, 1986.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 15 cents per gallon.

Individual income tax. Rate increased effective 1987.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 13 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4.125 to 5.25 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 15 cents per gallon effective January 1987.

UTAH

General sales and gross receipts tax. Tax rate decreased effective July 1, 1986 through December 31, 1989.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

VERMONT

Individual income tax. Tax rate increased from 24 to 25.85 percent effective 1987.

VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

Motor vehicle and operators' license tax. Vehicle license fees increased by \$3.00 per vehicle effective January 1987.

Motor fuel sales tax. Tax rate increased from 13.5 to 17.5 percent effective January 1987.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WEST VIRGINIA

Corporate income tax. New franchise tax imposed July 1, 1987.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1987, was 17.5 cents per gallon.

Appendix B. Social Insurance Taxes and Contributions for Third Quarter 1987 and Prior Periods

(Millions of dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
QUARTERS									
1987:									
3D	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986:									
4TH	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4TH	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4TH	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4TH	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3D	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2D	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1ST	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 MONTHS ENDING									
SEPTEMBER 1987	299,421	194,543	18,860	55,992	4,562	48	1,913	6,081	203
JUNE 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
DECEMBER 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164